1882-83
L B

File No 93

Pre-repeal L.B. 1875.
B

Senate 1-8

Later notes

Levy of local Co on Municipal

Revenue & other items

98

Index
Dr

MYSORE COMMISSION.

Local Cess.

№ 776. 340 of 20th Sept. 82.
from the Dy: Commr Kolar
District

MB
3 — 1882

The purchaser of an old Government Building in the town of Chikkaballapore having refused to pay local cess on the purchase money thereof, which was demanded of him according to the custom prevailing in the Kolar District, the Deputy Commissioner with a view to have a clear rule laid down on the subject, submitted the matter for favor of the order's of the Dewan.

№ 6541. 170 of 25th Jany: 83
&
№ 66. 3 of 6th April 83
from the Secy: to the Dewan

The practice prevailing in the Kolar District of levying local cess from purchasers of Govt: lands, Abandoned Govt: Buildings, Fort Stones &c having been found to be, not in accordance with any rules and of doubtful authority, it was thought desirable before deciding the question to ascertain the practice prevailing in other Districts, and the Dy: Commrs of the other Districts and Sub Divisional Officers (excepting French Rocks) have been addressed on the subject accordingly

In reply, the Dy: Commrs of Kadur, Mysore, and the Shimoga districts and the Sub Divisional Officer Chitteldroog, report that no local cess is levied in their districts from the purchasers of Govt: lands, abandoned Govt: buildings, Fort Stores &c

No 574 dy 30th Jany 83. from the Dy Commr Kadur,
No 540 dy 7th Febr. 83 from Dy/Commr Mysore,
No 1128. 770 dy 15th Feby: 83 from Dy/Commr Shimoga
No 27 dy the 17th April 83.

The Deputy Commr of Bangalore reports that local cess is levied on all items of revenue excepting those mentd below;

I Sandal sales
II Grazing dues on the water supply catchment ground remitted to the Executive Engr.
III Municipal Revenue under all heads.

No 885 dy 14th Feby: 83 from Dy: Commr Bangalore

The Dy/Commr further states that levying the local cess on the latter items of Revenue has been discontinued in pursuance of Govt Proceedings No 1930. 58 dy 15th Jany 74.

The Dy: Commr Tumkur and the Asst Divl Officer Hassan report that as a rule no local cess

No 643 dy the 29th March 83 from the Dy: Commr Tumkur
No 75. 22 dy the 20th April 83 from the Asst to Offr Hassan

levied in these Districts from purchasers of articles forming the subject of the correspondence but in the Gaddigere Taluq of the Tumkur District the cess is collected upon the sale proceeds of Government unoccupied lands and credited to head "Miscellaneous" subordinate to "Land Revenue" and in the Manjerabad taluq of the Hassan Sub Division two cases of the collection of the cess on sale proceeds of occupancy rights sold, are reported, but the Sub Divisional Officer characterizes them as exceptional and unauthorized.

I.Z. Pinde
30/4/83.

I think that such fair to levy the cess on the items suggested it would be well to make an [illegible] in the 8th Section of the Act

2/3

1882..83

OFFICE OF THE
4771
21 SEP 82
236
DEWAN OF MYSORE

From The Deputy Commissioner
Kolar District

To The Dewan
Secretary to ~~Chief Commissioner~~ of Mysore,
Revenue Department.

Dated 20th September 1882
Despatched 20th
Received

Enclosures None

General No. 776 } 1882—83.
No. 340

Soliciting orders on the subject of levying local Cess on Government buildings, Fort stones &c &c

22.9.82

Sir,

I have no rules authorizing the levying of L. cess on Govt buildings &c. As per Cir: No 5764/30 dt 29th Feb/72 & No 3967 dt 30th Sept/72 the Cess leviable on Timber drawn from the sources mentioned below and not on Timber cut & sold by F. Dept.

1. Forest produce of all kinds
2. Pasture Lands
3. Uncleared or Waste lands
4. Bungi Todda
5. Salt [illegible] Mid Road

Deputy Commissioners Office
Kolar District
Kolar 20th September 1882

No 776.
3 Encs.

To

The Secretary to the Dewan
of Mysore
Revenue Department

Sir,

I have the honor to state that a question has arisen as to whether local Cess should be recovered from purchasers of Government land, abandoned Government buildings, Fort stones &c &c and it is necessary to lay down a clear rule on the point. It is customary in this District for the Cess to be levied, although in the Sale notices and proclamations no such Condition is laid down

2 In the Chikkaballapur town, a dilapidated Government building was sold for Rupees 400 and the purchaser refuses to pay the Cess thereon, which amounts to Rupees 25

3 I think it is hardly fair to claim more than the amount bid for at such Sales, but as Custom is said to be different, I shall feel

Advised by you in framing the Memorial
to order on the Subject.

I have the honor to be
Sir
Your most Obedient Servant

W Macnamara Jr
Deputy Commissioner

Rd.

Richard Trait

(General Serial No. 31.)

1883.

From.

To. The Secretary Commissioners of Customs

Dated 25 January 1883

Despatched

Received

Enclosures No. 1.

General No. 645-41

No. 1783

Forwards herewith copy of a letter No 776/340 dated 20th Sept. from Customs Office Hong Kong & Macao enclosing a Local case in which Mr Purchasers of Portuguese abandoned fortifications and Port Shore & Macao on which authority. Authority respecting requested

Secy

5/17

(General Serial No. 29.)

OFFICE OF THE
7953
FEB 83
626
MYSORE

1883

From The Deputy Commissioner
Tadur Division
Dewan

To
The Secretary to the ~~Chief Commissioner~~
of Mysore, ~~Department.~~

Dated 30th January
Despatched 31
Received

SL 3

Enclosures No.

General No. 574 } 1882-83.
No.

Sir

Enclosures returned herewith
3/2/83

In reply to your Docket; No. 6541/170, dated the 25th Instant I have the honor to state that local cess is not levied on the Docket from the purchasers of Govt lands abandoned, government buildings &c., thereon alluded

alluded to.

I have the honor to be
Sir
Your Obt Servt

Alexander Key
Lt. Deputy Commissy
Nashville Dist

1883. 8326.

From The Deputy Commissioner Shimoga District

To The Dewan.
Secretary to ~~Chief Commissioner~~,
General Department.

Dated 13 February 1883

Despatched

Received

Enclosures No. /

General No. 1128 / R. No. 770 } 1882—~~83~~.

Secretary's docket No. 6541/170 dated 25th ultimo.

Has the honor to enclose a detailed list shewing on what items of revenue Local Cess is levied and on what not.

Deputy Commissioner
Shimoga District

Dfle

Dewan.

46/2 Awaiting...

SL 4

Statement Shewing the heads of revenue on which Local Fund is levied and of those on which Local Fund is not levied in the Shimoga District.

Encl to 814

No.	Items	Local Fund Levied	Local Fund not levied	Remarks
1	**Land Revenue.**			
	1 Inam villages	/	"	Levied on the Berij.
	2 Groves of trees	/	"	——— Do. ———
	3 Ryotwar (Land Revenue)	/	"	—Do.— on the Kandayem.
	4 Ardhamanya.	/	"	—Do.— on the assmt. fixed on the land.
	5 Pasturage.	/	"	
	6 Amanayi or fruit trees	/	"	
	7 Coffee Revenue.	/	"	
	8 Amount recovered on the Jamabandi of previous years	/	"	
	9 Sale of Crops standing on the land relinquished & on the amani gardens.	/	"	
	10 Tax on lime-Kiln.	/	"	
X	11 Sale of building Site	"	/	X
	12 Notice fee	"	/	
	13 Interest.	"	/	
	14 Fine for cultivating land without permission	"	/	
X	15 Sale proceeds of Govt. Survey numbers and of land, building site, house & property sold for the arrears of Kandayem due by ryots	"	/	X
2	**Abkari.**			
	1 Sale of toddy.	/	"	
	2 Do. of arrack Contract	/	"	Local cess is included in the amount of the Contract.
	3 Do. of Ganja Do.	/		
	4 License fee for selling opium.	"	/	
	5 Do. Do. arrack	"	/	
3	**Sayer.**			
	1 Duty on arecanut	/	"	Local cess is not levied on the amount of Sayer fine, double duty &c.,
4	**Forest.**			
	1 Amount of contract for collecting Honge bija	/	"	
	2 Do. Do. Poplichakke	/	"	

3	Amount of contract for collecting Mesalachakkê	/	"
4	Do. Do. Soapnut	/	"
5	Do. Do. Sail-nut	/	"
6	Do. Do. Marking nut	/	"
7	Do. Do. Gum.	/	"
8	Do. Do. Kankanda: =Gum	/	"
9	Do. Do. Antuvala: =Dakâyi.	/	"
10	Do. Do. Chaçactri: =Bija	/	"
11	Do. Do. Bees wax	/	"
12	Do. Do. Wood apple	/	"
13	Do. Do. Kirêkâyi	/	"
14	Do. Do. Nisrâni: =Maggu	/	"
15	Do. Do. Gurgiharlu	/	"
16	Do. Do. Date leaves	/	"
17	Do. Do. Fodder grass	/	"
18	Do. Do. Kurtigana: =Balli	/	"
19	Do. Do. Pepper in Kans	/	"
20	Do. Do. Cardamum-Do.	/	"
21	Do. Do. Jalasachekkê	/	"
22	Duty on bamboos	"	/
23	Duty on and value of timber.	"	/
24	Sale of confiscated drift and waif wood	"	/
25	Duty on Bendênâru	"	/
26	Sale of fallen trees.	"	/
27	Notice fee and interest.	"	/
5	[illegible]	/	"
6	— Toll Contract.	/	"
[illegible]	[illegible]	"	"

Shimoga District
Commissioner's office
Shimoga 13th Febry/83

Deputy Commissioner
Shimoga District

To Collector

(General Serial No. 29.)

834.
952
188 3 DEWAN'S OFFICE

From The Dy Commr
Bangalore Distt

To The Secretary to the ~~Chief Commissioner~~ Dewan
of Mysore, ~~Department.~~

SL 5

Dated 14th February 188
Despatched
Received 15 — 2 — 83.

Enclosures No.

General No. 885 } 1882-83.
D No.

Secretary's No. 6544/170 of the 25th Ultimo, requesting information as to the levy of local cess from the purchasers of Government lands, abandoned Government buildings, Fort Stones &ca

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In reply have the honor to state that Local cess is levied on all item

of Revenue in this District with the exception of those below described

I Sandalwood Sales.

II Grazing dues on the water-supply catchment ground remitted to the Executive Engineer

III Municipal Revenue under all heads.

But the duty of Local on the last item was discontinued as per late Chief Commissioners letter No. 1930/58 of the 15th June 1874 to the address of the Collector Nellore Division Commissioner wherein it was observed that the levy of Local Cess on any item of Municipal Revenue was unwarranted as it was wholly a Local Fund Collection.

For Dy Commissioner

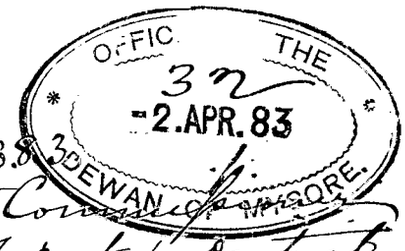
W.T.

76

2.4.83
31

Awaiting replies from Kadur DS

(General Serial No. 29.)



18.8

From Deputy Commissioner
Tiptur District.

To Dewan
The Secretary to the ~~Chief Commissioner~~
of Mysore, Revenue Department.

Dated Tiptur 29th March 1883
Despatched 30
Received

516

Enclosures No.

General No. / No. 643 } 1882-83.

The Secretary's Docket No 6541/170 of 25th January last requesting to be informed if local cess is realized from the purchasers of Government lands abandoned Government buildings and Fort Stones &

In reply I have the honor to state that no local cess is levied in this District from the purchasers of abandoned Government buildings and fort stones in the Maddagiri Taluk the cess so collected upon the proceeds realized from the

the sale of Government
unoccupied land and
credited to "Land revenue
Miscellaneous".

Deputy Commissioner

R.G.

6

(General Serial No. 31.

1883

From

To The Sub-Treasurer Officers Hawaiian Islands

Dated 6 April

Despatched

Received

Enclosures No. 1 4

General No. 66 67

No. 3 2

Forwards herewith Copy of a letter No 76 dated 28th September 1883 from Lieut. Commander Wilson to Mr Consul Kolar desiring that inquiries be informed if local causes have led to the non-purchase of Govt Lands abandoned Govt Buildings and Fort Stores and asking on what authority. An early reply is requested.

847

H. L. Berry

3

General Serial No. 29.,

OFFICE OF
21 APR. 83

1883-84 582.

From The Assistant Commissioner
Chitaldroog Sub-Division

To

The Secretary to the ~~Chief Commissioner~~ Dewan
of Mysore, Revenue Department

Dated 17th April 1883.
Despatched 18th
Received

Enclosures No. nil

General No. 27 } 1883-84.
No.

Res- docket No: 27 of the
17th Instant.

Has the honor to report that
Local Cess is not levied in
any of the Taloks of this
Sub Division from the pur-
-chasers of Government
Lands, abandoned Govern-
-ment Buildings and
Fort Stores &c:-

W Rumsdell
Assistant Commissioner
Chitaldroog Sub Divn:

24-4-83

Asst Commissioner's Office
Hassan Sub-Dn.

No. 75/22

Dated Camp Hoor 20th April 1883

To.

The Secretary to the Dewan
of Mysore
Rev Department

Sir

In reply to the enquiry contained in your docket No 66/3 dated 6th Inst I have the honor to submit that Local cess is not levied on the items therein named in the Taluks of this Sub-Division In two cases of sale proceeds of occupancy rights sold, local cess was collected in the Manjarabad Taluk - But this was a mistake and has been regarded as exceptional and unauthorized.

I have the honor to be
Sir
Your most obedient Servant

T. Manda Rao

Asst Commissioner
Hassan Sub-Dn

(General Serial No. 29.)

1883.

From The Asst Commissioner
Kaveri Sub Dn

To

The Secretary to the ~~Chief Commissioner~~ Dewan
of Mysore Revenue Department.

Dated 20th October

Despatched

Received

Enclosures Nos

General No. 75
No. 22 } 1883—84

Reports that the Kaveri
case was tried ex-parte in
two cases Read, record
Recognizance, rights &c

25-6-83

Precis put up.
HB.
30/4/83